

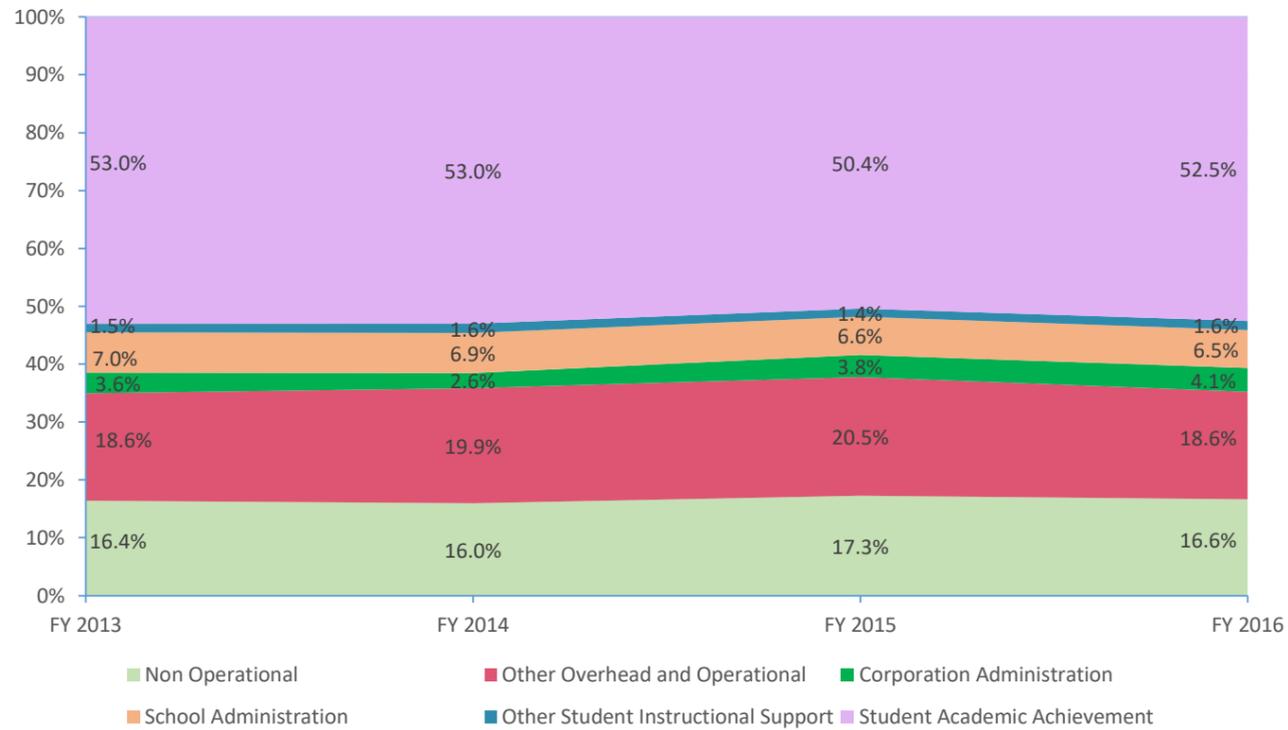
**School Corporation Expenditures by Account
Biannual Financial Report Data
Mitchell Community Schools (5085)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$10,116,611	40.9%	\$9,994,107	52.4%	\$9,574,640	53.0%	\$9,163,071	53.0%	\$8,965,094	50.4%	\$8,819,269	52.5%
Student Instructional Support	\$1,347,706	5.5%	\$1,418,597	7.4%	\$1,524,074	8.4%	\$1,474,770	8.5%	\$1,424,470	8.0%	\$1,363,821	8.1%
Total	\$11,464,317	46.4%	\$11,412,704	59.8%	\$11,098,713	61.5%	\$10,637,841	61.5%	\$10,389,563	58.4%	\$10,183,090	60.7%

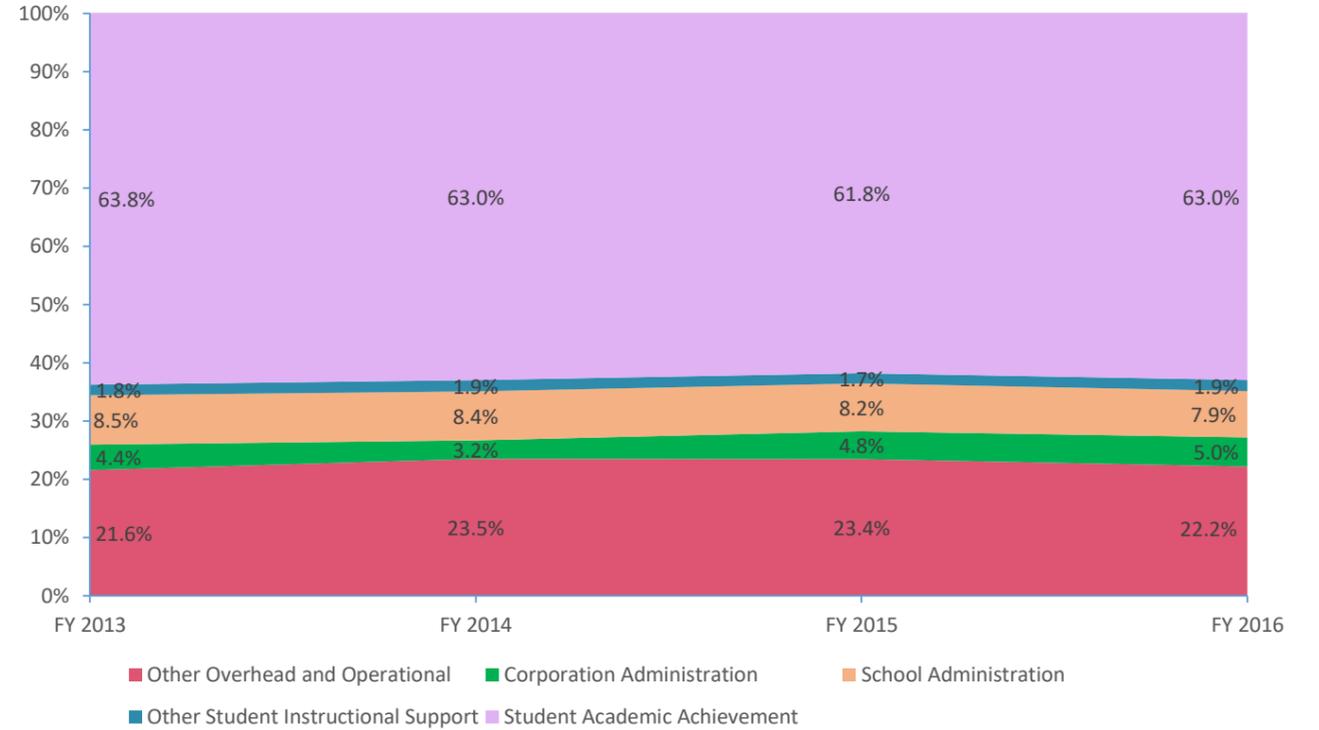
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,846,098	15.6%	\$4,219,048	22.1%	\$3,997,321	22.1%	\$3,889,324	22.5%	\$4,329,445	24.3%	\$3,809,631	22.7%
Non Operational	\$9,413,445	38.1%	\$3,437,680	18.0%	\$2,961,757	16.4%	\$2,758,430	16.0%	\$3,070,816	17.3%	\$2,794,117	16.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$13,259,543	53.6%	\$7,656,728	40.2%	\$6,959,078	38.5%	\$6,647,754	38.5%	\$7,400,262	41.6%	\$6,603,748	39.3%

Grand Total	\$24,723,859		\$19,069,432		\$18,057,791		\$17,285,594		\$17,789,825		\$16,786,838	
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$411,667	\$495,309	\$384,841	\$353,108	-14.2%	-28.7%	-8.2%
11100	Regular Programs	Elementary	\$2,742,685	\$3,400,602	\$2,955,292	\$2,730,436	-0.4%	-19.7%	-7.6%
11200	Regular Programs	Middle/Junior High	\$1,292,742	\$1,705,681	\$1,384,446	\$1,320,561	2.2%	-22.6%	-4.6%
11300	Regular Programs	High School	\$1,781,753	\$2,103,080	\$1,928,616	\$1,924,935	8.0%	-8.5%	-0.2%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$1,423	\$0	\$20,261	NA	1324.0%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$24,819	\$32,056	\$35,622	\$33,774	36.1%	5.4%	-5.2%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$422,024	\$687,669	\$663,549	\$756,023	79.1%	9.9%	13.9%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$69,277	\$102,780	\$116,729	\$112,818	62.8%	9.8%	-3.3%
12710	Special Programs	Equal Opportunity At Risk	\$111,190	\$188,717	\$217,484	\$258,836	132.8%	37.2%	19.0%
12810	Special Programs	Special Education Preschool	\$141,987	\$61,082	\$30,073	\$58,182	-59.0%	-4.7%	93.5%
12900	Special Programs	Other Special Programs	\$9,761	\$0	\$0	\$0	-100.0%	NA	NA
14100	Summer School Programs	Elementary	\$0	\$1,332	\$0	\$0	NA	-100.0%	NA
14200	Summer School Programs	Middle/Junior High School	\$20,037	\$7,957	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$31,110	\$14,323	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$66,165	\$91,604	\$39,823	\$41,766	-36.9%	-54.4%	4.9%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$94,234	\$113,655	\$103,887	\$213,204	126.3%	87.6%	105.2%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$179,283	\$90,496	\$288,261	\$49,374	-72.5%	-45.4%	-82.9%
17900	Payments to Other Governmental Units Within State	Other	\$0	\$7,620	\$0	\$0	NA	-100.0%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$84,351	\$0	NA	NA	-100.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$31,901	\$83,229	\$0	\$0	-100.0%	-100.0%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$11,471	\$7,653	\$2,574	\$0	-100.0%	-100.0%	-100.0%
22210	Instruction	Library/Media Services - Service Area Direction	\$0	\$0	\$0	\$100,243	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$232,477	\$220,062	\$156,576	\$159,127	-31.6%	-27.7%	1.6%
22230	Instruction	Library/Media Services - Audiovisual	\$4,369	\$3,097	\$2,466	\$2,521	-42.3%	-18.6%	2.2%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$5,921	\$0	\$0	\$0	-100.0%	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$53,339	\$4,255	\$13,562	\$2,619	-95.1%	-38.5%	-80.7%
22360	Instruction	Instruc. Related Tech. - Network Support	\$260,972	\$262,913	\$155,918	\$124,661	-52.2%	-52.6%	-20.0%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$1,495	\$11,413	\$0	NA	-100.0%	-100.0%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$0	\$24,400	NA	NA	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$64,689	\$161,690	\$177,467	NA	174.3%	9.8%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$1,414	\$1,458	\$76,080	\$0	-100.0%	-100.0%	-100.0%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$167,430	\$239,871	\$151,840	\$354,954	112.0%	48.0%	133.8%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$265	\$0	\$0	\$0	-100.0%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$358,651	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$8,526,942	\$9,994,107	\$8,965,094	\$8,819,269	3.4%	-11.8%	-1.6%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$22,663	\$25,499	\$26,832	\$26,979	19.0%	5.8%	0.6%
21220	Students	Guidance Services - Counseling Services	\$228,152	\$233,848	\$211,665	\$224,228	-1.7%	-4.1%	5.9%
21320	Students	Health Services - Medical Services	\$0	\$0	\$2,026	\$0	NA	NA	-100.0%
21340	Students	Health Services - Nurse Services	\$20,148	\$22,347	\$8,831	\$13,107	-34.9%	-41.4%	48.4%
24100	School Administration	Office of The Principal	\$836,772	\$1,136,903	\$1,119,302	\$1,099,507	31.4%	-3.3%	-1.8%
24900	School Administration	Other Support Services - School Admin.	\$0	\$0	\$55,814	\$0	NA	NA	-100.0%
Student Instructional Support Total			\$1,107,734	\$1,418,597	\$1,424,470	\$1,363,821	23.1%	-3.9%	-4.3%
Overhead and Operational									
23120	General Administration	Board of Education - Service Area Assistants	\$69,790	\$109,579	\$91,776	\$109,740	57.2%	0.1%	19.6%
23150	General Administration	Board of Education - Legal Services	\$4,236	\$8,907	\$6,487	\$11,311	167.0%	27.0%	74.4%
23160	General Administration	Board of Education - Promotion Expenses	\$0	\$910	\$851	\$793	NA	-12.8%	-6.8%
23190	General Administration	Board of Education - Other Governing Body Services	\$766	\$4,565	\$2,462	\$3,295	330.2%	-27.8%	33.8%
23210	General Administration	Executive Administration - Office of The Superintendent	\$132,050	\$170,457	\$244,827	\$246,417	86.6%	44.6%	0.6%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$0	\$1,282	\$185	NA	NA	-85.6%
25120	Central Services	Fiscal Services - Service Area Direction	\$47,437	\$55,319	\$0	\$0	-100.0%	-100.0%	NA

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change					
					2006 to 2016	2009 to 2016	2015 to 2016			
25130 Central Services Fiscal Services - Budgeting	\$51,362	\$79,396	\$223,875	\$223,665	335.5%	181.7%	-0.1%			
25140 Central Services Fiscal Services - Receiving and Disbursing Funds	\$13,908	\$16,852	\$18,659	\$19,325	39.0%	14.7%	3.6%			
25150 Central Services Fiscal Services - Payroll Services	\$17,615	\$20,054	\$22,213	\$22,344	26.8%	11.4%	0.6%			
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$12,169	\$2,594	\$3,169	\$12,795	5.1%	393.2%	303.8%			
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$25	\$25	\$0	\$0	-100.0%	-100.0%	NA			
25196 Central Services Fiscal Services - Other - Cash Change	\$900	\$950	\$1,150	\$550	-38.9%	-42.1%	-52.2%			
25750 Central Services Personnel Services - Health Services	\$3,507	\$1,760	\$46	\$69	-98.0%	-96.1%	50.0%			
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$0	\$6,274	\$7,443	NA	NA	18.6%			
25810 Central Services Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$127,136	\$0	\$0	NA	-100.0%	NA			
25850 Central Services Admin. Tech. Services - Network Support	\$0	\$0	\$58,144	\$32,041	NA	NA	-44.9%			
26200 Operation and Maintenance of Plant Services Maintenance of Buildings	\$1,221,193	\$1,652,002	\$1,324,976	\$1,284,144	5.2%	-22.3%	-3.1%			
26400 Operation and Maintenance of Plant Services Maintenance of Equipment	\$148,636	\$127,183	\$224,781	\$174,133	17.2%	36.9%	-22.5%			
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,644	\$0	\$0	\$0	-100.0%	NA	NA			
26499 Category not Specified Other - 2007 Account Code	\$60,355	\$0	\$0	\$0	-100.0%	NA	NA			
26500 Operation and Maintenance of Plant Services Vehicle Maintenance (not buses)	\$15,153	\$11,260	\$0	\$0	-100.0%	-100.0%	NA			
26700 Operation and Maintenance of Plant Services Insurance	\$151,827	\$144,163	\$4,017	\$51,381	-66.2%	-64.4%	1179.1%			
26800 Operation and Maintenance of Plant Services Other Op. and Maintenance of Plant	\$0	\$56,874	\$99,030	\$120,079	NA	111.1%	21.3%			
27010 Student Transportation Service Area Direction	\$0	\$9,438	\$39,778	\$40,002	NA	323.9%	0.6%			
27100 Student Transportation Vehicle Operation	\$136,619	\$167,686	\$254,987	\$267,277	95.6%	59.4%	4.8%			
27200 Student Transportation Monitoring Services	\$28,818	\$26,917	\$32,287	\$32,891	14.1%	22.2%	1.9%			
27300 Student Transportation Vehicle Servicing and Maintenance	\$84,971	\$110,890	\$177,447	\$156,569	84.3%	41.2%	-11.8%			
27400 Student Transportation Purchase of School Buses	\$160,915	\$116,220	\$165,666	\$0	-100.0%	-100.0%	-100.0%			
27500 Student Transportation Insurance on Buses	\$10,410	\$15,094	\$0	\$0	-100.0%	-100.0%	NA			
27700 Student Transportation Contracted Transportation Services	\$554,447	\$564,337	\$408,636	\$349,506	-37.0%	-38.1%	-14.5%			
27900 Student Transportation Other Student Transportation Services	\$0	\$4,986	\$4,250	\$4,010	NA	-19.6%	-5.6%			
27910 Student Transportation Bus Driver Training	\$0	\$0	\$300	\$0	NA	NA	-100.0%			
31100 Food Services Operations Service Area Direction	\$36,290	\$48,471	\$44,108	\$48,146	32.7%	-0.7%	9.2%			
31200 Food Services Operations Food Preparation and Dispensing	\$237,904	\$258,261	\$241,266	\$258,347	8.6%	0.0%	7.1%			
31400 Food Services Operations Food Purchases	\$226,014	\$282,347	\$322,896	\$302,208	33.7%	7.0%	-6.4%			
31500 Food Services Operations Dist. of School Lunch Reimburs.	\$132,706	\$0	\$0	\$0	-100.0%	NA	NA			
31900 Food Services Operations Other Food Services	\$19,024	\$24,414	\$303,807	\$30,966	62.8%	26.8%	-89.8%			
Overhead and Operational Total				\$3,580,689	\$4,219,048	\$4,329,445	\$3,809,631	6.4%	-9.7%	-12.0%
Non Operational										
33200 Category not Specified Community Recreation	\$14,705	\$5,113	\$0	\$0	-100.0%	-100.0%	NA			
33990 Other Community Services Other	\$5,567	\$21,695	\$16,770	\$713	-87.2%	-96.7%	-95.8%			
43000 Category not Specified Professional Services	\$4,530	\$2,400	\$20,382	\$25,716	467.7%	971.5%	26.2%			
45100 Building Acquisition, Construction and Improvement Building Acquisition, Const. and Improv.	\$6,067,072	\$66,533	\$83,347	\$25,652	-99.6%	-61.4%	-69.2%			
45200 Building Acquisition, Construction and Improvement Energy Savings Contracts	\$29,647	\$0	\$0	\$0	-100.0%	NA	NA			
45400 Building Acquisition, Construction and Improvement Sports Facilities	\$0	\$0	\$4,044	\$12,235	NA	NA	202.5%			
45500 Building Acquisition, Construction and Improvement Rent of Build., Facilities, and Equip.	\$0	\$0	\$2,116	\$2,116	NA	NA	0.0%			
46000 Category not Specified Purchase of Moveable Equipment	\$94	\$0	\$0	\$0	-100.0%	NA	NA			
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$413,069	\$94,216	\$264,824	\$90,838	-78.0%	-3.6%	-65.7%			
51100 Principal on Debt Bonds	\$426,798	\$248,598	\$158	\$0	-100.0%	-100.0%	-100.0%			
52100 Interest on Debt Bonds	\$126,904	\$0	\$0	\$0	-100.0%	NA	NA			
52200 Interest on Debt Temporary Loans	\$2,652	\$0	\$0	\$0	-100.0%	NA	NA			
53100 Lease Rental Buildings-Principal	\$2,261,000	\$2,717,500	\$2,671,000	\$2,631,000	16.4%	-3.2%	-1.5%			
53200 Lease Rental Equipment-Principal	\$0	\$0	\$4,523	\$1,476	NA	NA	-67.4%			
54200 Advancements and Obligations Common School Fund - Principal	\$61,406	\$140,625	\$0	\$0	-100.0%	-100.0%	NA			
59200 Other Debt Services Obligations Bank Fee	\$0	\$0	\$3,652	\$4,372	NA	NA	19.7%			
60700 Category not Specified Scholarships	\$0	\$141,000	\$0	\$0	NA	-100.0%	NA			
Non Operational Total				\$9,413,445	\$3,437,680	\$3,070,816	\$2,794,117	-70.3%	-18.7%	-9.0%
Prorated by Fund										

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26491 - SAA NA PERF - 2007 Account Code	\$35,096	\$0	\$0	\$0	NA	NA	NA
26491 - SIS NA PERF - 2007 Account Code	\$5,390	\$0	\$0	\$0	NA	NA	NA
26491 - O&O NA PERF - 2007 Account Code	\$5,137	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA Social Security - 2007 Account Code	\$535,269	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$79,767	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$111,884	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$36,268	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$5,474	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$5,204	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$939,639	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$142,615	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$136,767	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$4,882	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$757	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$722	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$38,515	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$5,967	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$5,694	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$2,095,049	\$0	\$0	\$0	NA	NA	NA